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Inventors	:	Tomoharu Nishioka	Docket No.: SPL-06-1130
	:	Koji Nakamura	
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Title	:	MULTILAYER STRUCTURE AND	
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PRELIMINARY AMENDMENT

Mail Stop PCT

Commissioner for Patents

P.O. Box 1450

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Sir:

Prior to action on the merits, the Applicants respectfully request consideration of the following amendments and remarks: